IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 24678 of 1996

Between:

Chamber of Commerce, Khammam, rep. by its President Sri V.Lakshmi Narayana, S/o V.Koteswara Rao, R/o Khammam.

..... PETITIONER

AND

1 Government of Andhra Pradesh Rep. by its Secretary, Commercial Tax

Department, Secretariat, Hyderabad.
2 Professional Tax Officer cum Deputy Commercial Tax Officer,
Wyra Road, Khammam.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to declare Article 20 of First Schedule of A.P. Tax on Professions, Trades, Calling and Employments Act, 1987(A.P. Act 22 of 1987) as amended by A.P. Ordinance No.21 of 1996 as illegal, arbitrary and violative of Articles 14, 19 and 21 of the Constitution of India and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: MR.M.V.DURGA PRASAD

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

ORDER: (Per MHSA,J)

In the instant case, petitioner has questioned certain provisions of the ordinance 21/96, whereby the first schedule has been amended.

2. It is not in dispute that the ordinance has been replaced by an Act and, therefore, we dismiss the writ petition with liberty to the petitioner, if so advised, to question the Act or the provisions thereof.

3 . With liberty as aforestated, the writ petition is, accordingly, dismissed without going into the merits of the main controversy. No costs.

M.H.S.ANSARI, J.

S.ANANDA REDDY, J.

Dated 22-12-2004.

skmr

..... REGISTRAR

To

1 The Secretary, Government of Andhra Pradesh,

Commercial Tax Department, Secretariat, Hyderabad.
2 The Professional Tax Officer cum Deputy Commercial Tax

Officer, Wyra Road, Khammam.

3. 2CCs to G.P. for Commercial Tax, High Court Buildings, Hyderabad

(OUT).

4. 2CD copies